

**Army General Fund  
Army Working Capital Fund**

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 2 C'ing	Location	Trading Partner Allowed or Unallowed	Line of Accounting (LOA)
<b>Army General Fund</b>	<b>Active Army</b>	AT21AA Military Personnel	IN		21*2010
		AT21AH1 Military Construction /Family Housing	IN		21*2050
		AT21AC Operation and Maintenance	IN		21*2020
		AT21AM1 Other	IN		<a href="#">Click here for LOA</a>
		AT21AF1 Procurement	IN		<a href="#">Click here for LOA</a>
		AT21AG1 Research, Development Test & Evaluation	IN		21*2040
	<b>Army Reserve</b>	AT21AH2 Military Construction /Family Housing	IN		21*2086
		AT21AB1 Military Personnel	IN		21*2070
		AT21AD1 Operation and Maintenance	IN		21*2080
		AT21AM2 Other	IN		
		AT21AF2 Procurement	IN		
		AT21AG2 Research, Development Test & Evaluation	IN		
	<b>Army National Guard</b>	AT21AH3 Military Construction /Family Housing	IN		21*2085
		AT21AB2 Military Personnel	IN		21*2060
		AT21AD2 Operation and Maintenance	IN		21*2065
		AT21AM3 Other	IN		
		AT21AF3 Procurement	IN		
		AT21AG3 Research, Development Test & Evaluation	IN		
	<b>Component Level</b>	AT21A99 Component Level	IN	<b>TRADING PARTNER ALLOWED</b>	

Level 1 Level 1 C'ed	Level 1 C'ing	Location	Trading Partner Allowed or Unallowed	Line of Accounting (LOA)
<b>Army Working Capital Fund</b>	AT97AO1AA3 Ordnance	IN		
	AT97AO1AAP Depot Maintenance	IN		
	AT97AO1AC Supply	IN		97X4930.AC**
	AT97AO1AA Industrial Operations	IN		97X4930.AA**
	AT97AO1AF Information Service	IN		
	AT97AO1A99 Component Level	IN	<b>TRADING PARTNER ALLOWED</b>	97X4930.AZ01 or 97X4930.A999

The following document lists the Lines of Accounting (LOA) associated with the program codes for the Department of Defense. For those organizations that do not have any trading partners or for the programs that do not have funding, there is no LOA listed. The first two positions in the LOA is the Treasury Index; the third position is the fiscal year, which can be one digit (X-Year) or two digits (for example, 05); and the fourth through seventh positions represent the appropriation. The last four positions are the limit/subhead, which are used by the Navy General Fund, Defense Agencies and Working Capital Funds.

The tabs entitled Army, Navy, Air Force, USACE, and ODO GF list LOAs at a summary level. In order to retrieve the detail listing for a particular program, click the hyperlink that reads "Click here for LOA." The link crosswalks the summary tab to the detail LOA tab.

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Please note that the GF-WCF tab does not display any of the LOAs because the LOA information has been listed on the respective tabs.